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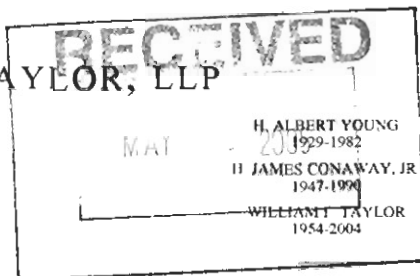
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May 23, 2005



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The Honorable Joseph J. Farnan, Jr.
United States District Court for the District of Delaware
844 North King Street
Room 4124
Lockbox 27
Wilmington, Delaware 19801

Re: Abrams v. AMC Liquidating Trust (In re American Metrocomm Corp.)
C.A. No. 04-1372 (JJF)

Dear Judge Farnan :

This office serves as counsel to the AMC Liquidating Trust, Appellee in the above-captioned bankruptcy appeal. We are in receipt of the Court's order, dated May 20, 2005, which I understand was issued in response to the Appellant's letter to the Court. The Court has directed that a briefing schedule be submitted by the parties no later than June 1, 2005.

We respectfully advise the Court that the Appellee has filed a motion to dismiss the appeal. The motion to dismiss and supporting opening brief was filed on April 19, 2005 at Docket Nos. 5 and 6. When Mr. Abrams failed to file an answering brief in accordance with Local Rule 7.1.2, we treated his correspondence to the Court as his answering brief and have in turn filed a reply at Docket No. 12 (May 10, 2005). Inasmuch as we believe that the motion to dismiss will bring these proceedings to a conclusion, we respectfully request in the interest of

YOUNG CONAWAY STARGATT & TAYLOR, LLP

The Honorable Joseph J. Farnan, Jr.

May 23, 2005

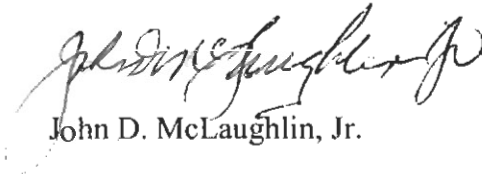
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economy that the Court rule upon the motion to dismiss prior to directing what will prove to be an exceedingly convoluted and expensive briefing on Mr. Abrams's underlying claims.

To the extent that the Court wishes to provide Mr. Abrams with an additional opportunity to file an answering brief, the Appellee is agreeable so long as we have the appropriate period to file a reply brief to any document to be submitted by Mr. Abrams.

Naturally, we are available for further proceedings at the Court's pleasure.

Respectfully,

A handwritten signature in black ink, appearing to read "John D. McLaughlin, Jr.", is written over a faint circular stamp.

John D. McLaughlin, Jr.

JDM:rw1

cc: Mr. Thomas A. Abrams
Mr. Charles W. Stewart
Matthew B. McGuire, Esquire